In the Matter of the Petition

of

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 29th day of September, 1978, whe served the within Notice of Default Order by (certified) mail upon Jay P. & Emily J.

Moskowitz (representative of the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. & Mrs. Jay P. Moskowitz
113 Monica Street

Rochester, New York 14619

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (cepresentative akxive) petitioner herein and that the address set forth on said wrapper is the last known address of the (cepresentative receive) petitioner.

Sworn to before me this

29th day of September , 1978.

Walker

78.



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

## STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

September 29, 1978

TELEPHONE: (518) 457-1723

Mr. & Mrs. Jay P. Moskowitz 113 Monica Street Rochester, New York 14619

Dear Mr. & Mrs. Moskowitz:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(x) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

John F. Koagel

Supervisor of Tax Conferences

cc: Beskirknenskribensenskribider

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JAY P. & EMILY J. MOSKOWITZ

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(\$\text{\mathbb{X}}\) 22 of the Tax Law for the
Year(\$\text{\mathbb{x}}\) 1973

Petitioner(s) Jay P. & Emily J. Moskowitz, 113 Monica St., Rochester, NY 14619

filed a petition for redetermination of deficiency

or for refund of Personal Income taxes under Article(s)

of the Tax Law for the year (s) 1973

. File No. (42) 18155

A Pre-Hearing Conference

on the petition was scheduled before

Robert C. Robertaccio, Conferee

, at the offices of the State

Tax Commission, Dept. of Tax & Finance, One Marine Midland Plaza, 13th Floor, Room 1300, Rochester, NY on Wednesday, February 8, 1978 at 11:00 A.M. . Notice of said Pre-Hearing

not appear at the  $\ensuremath{\text{Pre-Hearing Conference}}$  . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Jay P. & Emily J. Moskowitz be and the same is hereby denied.

DATED: Albany, New York September 29, 1978 STATE TAX COMMISSION

COMMISS IONER

COMMISSIONER